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उप-खण्ड(II)

राज्य सरकार तथा अन्य राज्य प्राधिकारियों द्वारा जारी किये गये कानूनी आदेश तथा अधिसूचनाएं

FINANCE DEPARTMENT

(TAX DIVISION)

NOTIFICATION

Jaipur, September 23, 2020

S.O.376 .-In exercise of the powers conferred by sub-section (2A) of section 174 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017), the State Government hereby makes the following rules further to amend the Rajasthan Value Added Tax Rules, 2006, namely:-

1. Short title and commencement.- (1) These rules may be called the Rajasthan Value Added Tax (Third Amendment) Rules, 2020.
(2) They shall come into force with immediate effect.

2. Amendment of rule 27.- After the existing proviso to sub-rule (4) of rule 27 of the Rajasthan Value Added Tax Rules, 2006, hereinafter referred to as the said rules, the following new proviso shall be added, namely:-

"Provided further that while computing the time limit specified above, the period from 20th March 2020 to 30th September 2020 shall be excluded."

3. **Amendment of rule 28.-** In rule 28 of the said rules, -

(i) in sub-rule (3), for the existing punctuation mark "." appearing at the end, the punctuation mark ":" shall be substituted; and

(ii) after sub-rule (3), so amended, the following new proviso shall be added, namely:-

"Provided that while computing the time limit specified above, the period from 20th March 2020 to 30th September 2020 shall be excluded."

4. **Amendment of rule 33.-** In rule 33 of the said rules, -

(i) in sub-rule (2), for the existing punctuation mark "." appearing at the end, the punctuation mark ":" shall be substituted; and

(ii) after sub-rule (2), so amended, the following new proviso shall be added, namely:-

"Provided that while computing the time limit specified above, the period from 20th March 2020 to 30th September 2020 shall be excluded."

5. Amendment of rule 40.- In rule 40 of the said rules,-

(i) in sub-rule (1), for the existing expression "within thirty days from the day on which the gross amount of works contract(s) exceeds rupees ten lacs or

upto 31.03.2020, whichever is later", the expression "within thirty days from the day on which the gross amount of works contract(s) exceeds rupees ten lacs or upto 31.12.2020, whichever is later" shall be substituted;

(ii) in sub-rule (8A), for the existing expression "within thirty days of the end of the quarter or upto 31.03.2020, whichever is later", the expression "within thirty days of the end of the quarter or upto 31.12.2020, whichever is later." shall be substituted; and

(iii) in sub-rule (8B), for the existing expression "within three months from the close of relevant year or upto 31.03.2020, whichever is later.", the expression "within three months from the close of relevant year or upto 31.12.2020, whichever is later." shall be substituted.

6. Amendment of rule 72. – In rule 72 of the said rules, -

(i) for the existing punctuation mark "." appearing at the end, the punctuation mark ":" shall be substituted; and

(ii) the following new proviso shall be added, namely:-

"Provided that while computing the time limit specified above, the period from 20th March 2020 to 30th September 2020 shall be excluded."

[F.12(97)FD/Tax/2017-pt-I-238]
By Order of the Governor,
Nishant Jain,
Joint Secretary to the Government.

Government Central Press, Jaipur.